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7 UNITED STATES DISTRICT COURT
8 WESTERN DISTRICT OF WASHINGTON
9 AT TACOMA

10 UNITED STATES OF AMERICA,

11 Petitioner,

12 v.

13 PAUL W. HIATT,

14 Respondents.
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CASE NO. MC09-5020JRC

ORDER

16 This matter is before the court upon respondent's submission of a cost bill (Doc. 18).

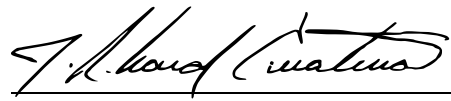
17 After reviewing the record, the court finds and orders the following:

18 1. Respondent's cost bill is DENIED. Respondent may recover costs in this case
19 only pursuant to 26 U.S.C. § 7430, which is the United States' waiver of sovereign immunity for
20 attorneys' fees in cases involving "the determination, collection, or refund of any tax, interest or
21 penalty." 26 U.S.C. § 7430(a); Smith v. Brady, 972 F.2d 1095, 1099 (9th Cir. 1992). An award
22 of costs in this matter is inappropriate. The matter was dismissed voluntarily by petitioner and
23 the court finds respondent is not a prevailing party that would be entitled to any costs or
24 reimbursement from the United States. Moreover, respondent appeared in this matter without
25 the aid of an attorney and the bulk of the costs claimed are for attorneys fees, i.e., time
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1 respondent spent on representing himself. A pro se litigant is not entitled to receive attorney fees
2 under § 7430. Corrigan v. United States, 27 F.3d 436, 438 (9th Cir. 1994).

3 2. The Clerk is directed to send a copy of this order to respondent at his last known
4 address and to issue a judgment stating that this matter has been dismissed without prejudice or
5 costs.
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7 Dated this 11th day of February, 2010.

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11 J. Richard Creatura
12 United States Magistrate Judge
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